**DECLARATION - USA PATENT APPLICATION**

I, a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

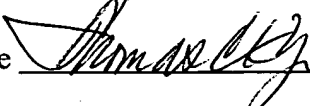
I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **ACOUSTIC CORRECTION APPARATUS**; the specification of which was filed on **October 4, 1999** as Application Serial No. **09/411,143**.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56;

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: **Thomas C.K. Yuen**

Inventor's signature 


Date NOVEMBER 22, 1999

Residence: **16 Geneve Drive, Newport Beach, California 92660**

Citizenship: **United States of America**

Post Office Address: **Same as above**

Full name of second inventor: **Alan D. Kraemer**

Inventor's signature 

Date NOVEMBER 22, 1999

Residence: **17661 Shadel Drive, Tustin, California 92680**

Citizenship: **United States of America**

Post Office Address: **Same as above**

Full name of third inventor: **Richard Oliver**

Inventor's signature Richard Oliver

Date NOVEMBER 22, 1999

Residence: **21629 Ocean Vista Drive, Laguna Beach, California 92677**

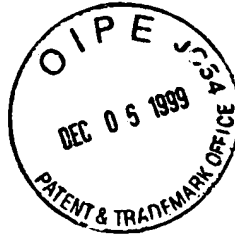
Citizenship: **United States of America**

Post Office Address: **Same as above**

Send Correspondence To:
KNOBBE, MARTENS, OLSON & BEAR, LLP
Customer No. 20,995

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant	:	Yuen, et al.)
App. No.	:	09/411,143)
Filed	:	October 4, 1999)
For	:	ACOUSTIC CORRECTION APPARATUS)
Examiner	:	Unknown)



ESTABLISHMENT OF RIGHT OF ASSIGNEE TO TAKE ACTION
AND
REVOCATION AND POWER OF ATTORNEY

Assistant Commissioner for Patents
Washington, D.C. 20231

Dear Sir:

The undersigned is empowered to act on behalf of the assignee below (the "Assignee"). A true copy of the original Assignment of the above-captioned application from the inventors to the Assignee is attached hereto. This Assignment represents the entire chain of title of this invention from the Inventors to the Assignee.

I declare that all statements made herein are true, and that all statements made upon information and belief are believed to be true, and further, that these statements were made with the knowledge that willful, false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that willful, false statements may jeopardize the validity of the application, or any patent issuing thereon.

The undersigned hereby revokes any previous powers of attorney in the subject application, and hereby appoints the registrants of Knobbe, Martens, Olson & Bear, LLP, 620 Newport Center Drive, Sixteenth Floor, Newport Beach, California 92660, Telephone (949) 760-0404, **Customer No. 20,995**, as its attorneys with full power of substitution and

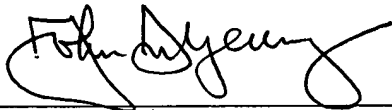
App. No. : 09/411,143
Filed : October 4, 1999

revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected herewith. This appointment is to be to the exclusion of the inventors and his attorneys in accordance with the provisions of 37 C.F.R. § 3.71.

Please use **Customer No. 20,995** for all communications.

SRS LABS, INC.

Dated: November 23, 1999

By: 
John Au Yeung

Title: Chief Operating Officer

Address: 2909 Daimler Street
Santa Ana, California 92705

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Application No.: 09/411,143
Filing Date: October 4, 1999

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PATENT
Client Code: SRSLABS.257A
Page 1

ASSIGNMENT

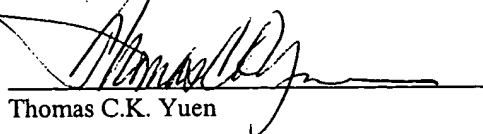
WHEREAS, We, Thomas C.K. Yuen, a citizen of the United States of America, residing at 16 Geneve Drive, Newport Beach, California 92660, Alan D. Kraemer, a citizen of the United States of America, residing at 17661 Shadel Drive, Tustin, California 92680, and Richard Oliver, a citizen of the United States of America, residing at 21629 Ocean Vista Drive, Laguna Beach, California 92677, have invented certain new and useful improvements in an ACOUSTIC CORRECTION APPARATUS for which we have filed an application for Letters Patent in the United States, Application No. 09/411,143, filed October 4, 1999;

AND WHEREAS, SRS LABS, INC. (hereinafter "ASSIGNEE"), a Delaware Corporation, with its principal place of business at 2909 Daimler Street, Santa Ana, California 92705, desires to acquire the entire right, title, and interest in and to the said improvements and the said Application:

NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00) to me in hand paid, and other good and valuable consideration, the receipt of which is hereby acknowledged, we, the said inventors, do hereby acknowledge that we have sold, assigned, transferred and set over, and by these presents do hereby sell, assign, transfer and set over, unto the said ASSIGNEE, its successors, legal representatives and assigns, the entire right, title, and interest throughout the world in, to and under the said improvements, and the said application and all divisions, renewals and continuations thereof, and all Letters Patent of the United States which may be granted thereon and all reissues and extensions thereof, and all rights of priority under International Conventions and applications for Letters Patent which may hereafter be filed for said improvements in any country or countries foreign to the United States, and all Letters Patent which may be granted for said improvements in any country or countries foreign to the United States and all extensions, renewals and reissues thereof; and we hereby authorize and request the Commissioner of Patents of the United States, and any Official of any country or countries foreign to the United States, whose duty it is to issue patents on applications as aforesaid, to issue all Letters Patent for said improvements to the said ASSIGNEE, its successors, legal representatives and assigns, in accordance with the terms of this instrument.

AND WE HEREBY covenant and agree that we will communicate to the said ASSIGNEE, successors, legal representatives and assigns, any facts known to us respecting said improvements, and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing and reissue applications, make all rightful oaths and generally do everything possible to aid the said ASSIGNEE, its successors, legal representatives and assigns, to obtain and enforce proper patent protection for said improvements in all countries.

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 23rd day of November 1999.

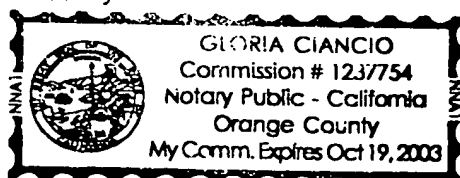

Thomas C.K. Yuen

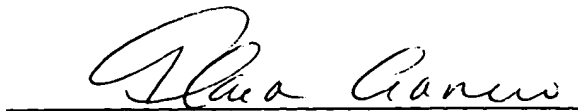
STATE OF California
COUNTY OF Orange } ss.

On November 23, 1999, before me, Gloria Ciancio, personally appeared Thomas C.K. Yuen, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

[SEAL]





COPY
DO NOT RECORD

Notary Signature

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 23rd day of November 1999.

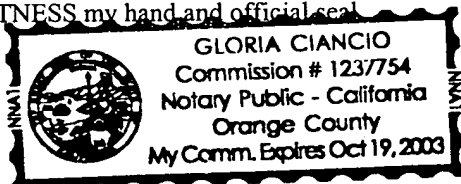
Alan D. Kraemer
Alan D. Kraemer

STATE OF California }
COUNTY OF Orange } ss.

On November 23, 1999 before me, Gloria Ciancio, personally appeared Alan D. Kraemer, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

[SEAL]



Gloria Ciancio
Notary Signature

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 23rd day of November 1999.

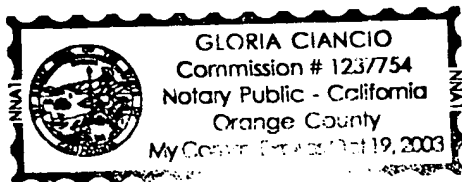
Richard Oliver
Richard Oliver

STATE OF California }
COUNTY OF Orange } ss.

On November 23, 1999, before me, Gloria, personally appeared Richard Oliver, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

[SEAL]



Gloria Ciancio
Notary Signature